


# Calculating TRS 373 and On-Behalf (Annual Amounts/Split Funds)

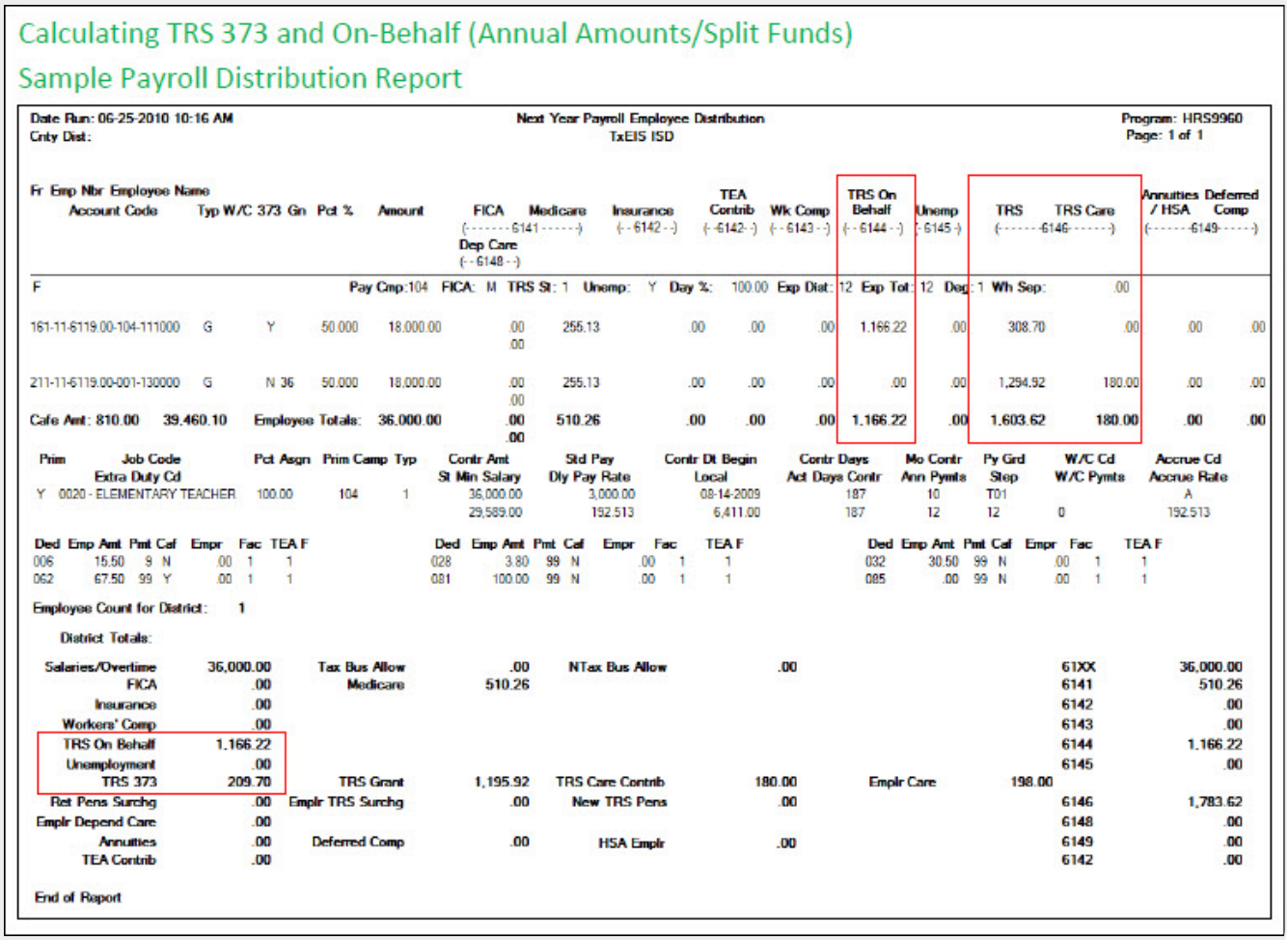
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# Calculating TRS 373 and On-Behalf (Annual Amounts/Split Funds)

The following calculations are based on annual amounts and split-fund (general/federal funds with a grant code) distributions. These calculations should be used to verify the TRS 373* and On-Behalf** amounts on the Next Year Interface Budget Reports. These reports are created through the Interface NY Payroll to NY Budget Extract Reports. TRS 373 and TRS On-Behalf should not calculate for federally funded employees with a grant code. However, the TRS 373 amount for the federal fund is calculated and used for the TRS On-Behalf calculation of the general fund.

Sample Payroll Distribution Report



Calculating TRS 373 and On-Behalf (Annual Amounts/Split Funds)

Sample Payroll Distribution Report

Date Run: 06-25-2010 10:16 AM — Next Year Payroll Employee Distribution — Program: HRS9960
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| Fr | Emp Nbr | Employee Name / Account Code | Typ | W/C | 373 | Gn | Pct % | Amount | FICA (-6141-) | Medicare (-6141-) | Insurance (-6142-) | TEA Contrib (-6142-) | Wk Comp (-6143-) | TRS On Behalf (-6144-) | Unemp (-6145-) | TRS (-6146-) | TRS Care (-6146-) | Annuities / HSA (-6149-) | Deferred Comp (-6149-) | Dep Care (-6148-) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| F | | | | | | | | | Pay Cmp:104 | FICA: M | TRS St: 1 | Unemp: Y | Day %: 100.00 | Exp Dist: 12 | Exp Tot: 12 | Deg: 1 | Wh Sep: .00 | | | |
| | 161-11-6119.00-104-111000 | | G | | Y | | 50.000 | 18,000.00 | .00 | 255.13 | .00 | .00 | .00 | 1,166.22 | .00 | 308.70 | .00 | .00 | .00 | .00 |
| | 211-11-6119.00-001-130000 | | G | | N | 36 | 50.000 | 18,000.00 | .00 | 255.13 | .00 | .00 | .00 | .00 | .00 | 1,294.92 | 180.00 | .00 | .00 | .00 |
| Cafe Amt: 810.00 | | 39,460.10 | Employee Totals: | | | | | 36,000.00 | .00 | 510.26 | .00 | .00 | .00 | 1,166.22 | .00 | 1,603.62 | 180.00 | .00 | .00 | .00 |

| Prim | Job Code / Extra Duty Cd | Pct Asgn | Prim Comp | Typ | Contr Amt / St Min Salary | Std Pay / Dly Pay Rate | Contr Dt Begin / Local | Contr Days / Act Days Contr | Mo Contr / Ann Pymts | Py Grd / Step | W/C Cd / W/C Pymts | Accrue Cd / Accrue Rate |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Y | 0020 - ELEMENTARY TEACHER | 100.00 | 104 | 1 | 36,000.00 | 3,000.00 | 08-14-2009 | 187 | 10 | T01 | | A |
| | | | | | 29,589.00 | 152.513 | 6,411.00 | 187 | 12 | 12 | 0 | 152.513 |

| Ded | Emp Amt | Pmt | Cal | Empr | Fac | TEA F | Ded | Emp Amt | Pmt | Cal | Empr | Fac | TEA F | Ded | Emp Amt | Pmt | Cal | Empr | Fac | TEA F |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 006 | 15.50 | 9 | N | .00 | 1 | 1 | 028 | 3.80 | 99 | N | .00 | 1 | 1 | 032 | 30.50 | 99 | N | .00 | 1 | 1 |
| 062 | 67.50 | 99 | Y | .00 | 1 | 1 | 081 | 100.00 | 99 | N | .00 | 1 | 1 | 085 | .00 | 99 | N | .00 | 1 | 1 |

Employee Count for District: 1

District Totals:

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Salaries/Overtime | 36,000.00 | Tax Bus Allow | .00 | NTax Bus Allow | .00 | | | 61XX 36,000.00 |
| FICA | .00 | Medicare | 510.26 | | | | | 6141 510.26 |
| Insurance | .00 | | | | | | | 6142 .00 |
| Workers' Comp | .00 | | | | | | | 6143 .00 |
| TRS On Behalf | 1,166.22 | | | | | | | 6144 1,166.22 |
| Unemployment | .00 | | | | | | | 6145 .00 |
| TRS 373 | 209.70 | TRS Grant | 1,195.92 | TRS Care Contrib | 180.00 | Empir Care | 198.00 | |
| Ret Pens Surchg | .00 | Empir TRS Surchg | .00 | New TRS Pens | .00 | | | 6146 1,783.62 |
| Empir Depend Care | .00 | | | | | | | 6148 .00 |
| Annuities | .00 | Deferred Comp | .00 | HSA Empir | .00 | | | 6149 .00 |
| TEA Contrib | .00 | | | | | | | 6142 .00 |

End of Report

### Adjusted State Minimum Calculation

A. State Minimum Salary (as recorded on the Job Info tab) x Fund Percentage = State Minimum Salary by Fund

B. State Minimum Salary by Fund x District CEI Rate = **Adjusted State Minimum Salary**

| (A)<br><br>State Minimum Salary | (A)<br><br>x Fund Percentage | (A) and (B)<br><br>equals State Minimum Salary by Fund | (B)<br><br>multiplied by District CEI | (B)<br><br>Adjusted State Minimum Salary |
|---|---|---|---|---|
| $29,589.00 | 161/50% | = $14,794.50 | x 1.11 | = **$16,421.90** |
| | 211/50% | = $14,794.50 | x 1.11 | = **$16,421.90** |
| | | | | = **$32,843.79** |

**Adjusted TRS Salary above Adjusted State Minimum Calculation**

A. Eligible TRS Salary x Fund Percentage = Annual Eligible TRS Salary by Fund

B. Annual Eligible TRS Salary by Fund - Adjusted State Minimum = **Adjusted TRS Salary above Adjusted State Minimum**

| (A)<br><br>Eligible TRS Salary | (A)<br><br>x Fund Percentage | (A) and (B)<br><br>equals Annual Eligible TRS Salary by Fund | (B)<br><br>minus Adjusted State Minimum | (B)<br><br>Adjusted TRS Salary above Adjusted State Minimum |
|---|---|---|---|---|
| $36,000.00 | 161/50% | = $18,000.00 | - $16,421.90 | = **$1,578.11** |
| | 211/50% | = $18,000.00 | - $16,421.90 | = **$1,578.11** |
| | | | | = **$3,156.21** |

**TRS 373 District Contribution Calculation**

Adjusted TRS Salary above Adjusted State Minimum x TRS 373 District Contribution Percentage (6.644%) = **TRS 373 District Contribution**

| Adjusted TRS Salary above Adjusted State Minimum | multiplied by TRS 373 District Contribution Percentage(6.644%) | TRS 373 District Contribution |
|---|---|---|
| $1,578.11 (Fund 161) | x .06644 | = $104.85 (1) |
| $1,578.11 (Fund 211) | x .06644 | = $104.85 (2) |
| | | = **$209.70** |

**State Matching Calculation**

A. Eligible TRS Salary x Fund Percentage = Annual Eligible TRS Salary by Fund

B. Annual Eligible TRS Salary by Fund x TRS Rates (District 6.644% + TRS-Care 1%) = **State Matching**

**Note**: State Matching is **not** calculated on any fund with a grant code.

| (A)<br><br>Eligible TRS Salary | (A)<br><br>x Fund Percentage | (A) and (B)<br><br>equals Annual Eligible TRS Salary by Fund | (B)<br><br>multiplied by TRS Rates (District 6.644% + TRS-Care 1%) | (B)<br><br>State Matching (Fund 161) |
|---|---|---|---|---|
| $36,000.00 | 161/50% | $18,000.00 | x .07644 | = **$1,375.92** |

**TRS Federal Grant and Care Amount Calculation**

A. Eligible TRS Salary x Fund Percentage = Annual Eligible TRS Salary by Fund

B. Annual Eligible TRS Salary by Fund x TRS Rates (Federal 6.644% + TRS-Care 1%) = **TRS Federal Grant and Care Amount**

| (A)<br><br>Eligible TRS Salary | (A)<br><br>x Fund Percentage | (A) and (B)<br><br>equals Annual Eligible TRS Salary by Fund | (B)<br><br>multiplied by Federal (6.644%) + TRS-Care (1%) | (B)<br><br>TRS Federal Grant and Care Amount |
|---|---|---|---|---|
| $36,000.00 | 211/50% | $18,000.00 | x .07644 | = **$1,375.92** |

**TRS On-Behalf Calculation**

State Matching (Fund 161) - TRS 373 District Contribution for General Fund (161) = **TRS On-Behalf**

| State Matching (Fund 161) | minus TRS 373 District Contribution for General Fund (161) | TRS On-Behalf (Fund 161) |
|---|---|---|
| $1,375.92 | - $104.85 (1) | = **$1,271.07** |

TRS On-Behalf (Fund 161) - TRS 373 District Contribution for the Federal Fund with Grant Code (211) = **TRS On-Behalf**

| TRS On-Behalf (Fund 161) | minus TRS 373 District Contribution for the Federal Fund with Grant Code (211) | TRS On-Behalf |
|---|---|---|
| $1,271.07 | - $104.85 (2) | = **$1,166.22** |

For additional information regarding TRS 373, go to the TRS website at: www.trs.state.tx.us/employers.jsp?submenu=traqs&page_id=/traqs/payroll_reporting_manual_main.

For additional information regarding TRS On-Behalf, go to the TEA website at: www.tea.state.tx.us/school.finance/audit/resguide12/far/far-91.html#P4151_336554.